



Form UA-1 Unified Audit Opt-Out

**Massachusetts
Department of
Revenue**

Name of member electing to opt out of unified audit	Federal Identification	Social Security number	
Mailing address of electing member	City/Town	State	Zip
Type of electing member			
<input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust <input type="checkbox"/> Other			
Tax year(s) for which electing member is opting out of unified audit (see instructions)			
Is electing member a direct member of the source pass-through entity (i.e., the entity subject to audit)? (see instructions)			
<input type="checkbox"/> Yes <input type="checkbox"/> No. If No, enter pass-through member's name and identification number below			
Name of pass-through member which issued you a Form 3K-1, SK-1 or 2K-1	Federal Identification or Social Security number		
Name of source pass-through entity	Federal Identification or Social Security number		
Mailing address of source pass-through entity	City/Town	State	Zip
Type of source pass-through entity	Name of DOR auditor (if known)		
<input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust			

I declare under the pains and penalties of perjury that to the best of my knowledge, the information contained herein is accurate and complete.

Signature

Date

Mail to: **Massachusetts Department of Revenue, Audit Division, 200 Arlington Street, Room 4300, Chelsea, MA 02150, attn.: Pass-Through Entity Unit.**

Note: A member electing to opt out of a unified audit ("electing member") must notify the Tax Matters Partner of the entity of which it is a direct member. If the member making this election is a pass-through member in a tiered structure it must also notify all of its direct members.

As to pass-through entity items from the source pass-through entity as well as items affected by adjustments to the tax treatment of a pass-through entity item, an electing member is subject to a period of limitations for assessment that is at least as long as the period of limitations for assessment applicable to members that participate in the unified audit. An electing member may not participate in any settlement agreement between the Commissioner and the source pass-through entity with respect to the unified audit.

Instructions

This form is to be completed by a member who does not wish to participate in a unified audit of a pass-through entity of which the member is a direct member or indirect owner. The form must be received by DOR within 90 days of the date DOR sends the Notice of Unified Audit regarding the source pass-through entity.

Tax year(s) for which electing member is opting out of unified audit. An electing member must opt out of all tax years included in the Notice of Unified Audit.

Electing member a direct member of the source pass-through entity. Answer "Yes" if you receive a Form 3K-1, SK-1, or 2K-1 directly from the pass-through entity under audit. Answer "No" if the pass-through entity under audit is in a tiered structure and you are an indirect owner.

If you are an indirect owner of the pass-through entity under audit, enter the name and identification number of the pass-through member of which you are a direct member.

Definitions

Direct member. A person or entity reporting or required to report or otherwise entitled to a distributive share of an item of income, gain, loss, deduction or credit from a source pass-through entity of which the person or entity is a partner, S corporation shareholder, or beneficiary.

Indirect owner. In a tiered structure, a person or entity reporting or required to report or otherwise entitled to, through one or more pass-through members, a distributive share of an item of income, gain, loss, deduction or credit originating with the source pass-through entity.

Pass-through member. Intermediate pass-through entity between the source pass-through entity and an indirect owner.

Source pass-through entity. The pass-through entity that originates an item of income, gain, loss, deduction or credit, and the subject of the unified audit.

Tiered structure. An ownership structure in which a pass-through entity is a member of another pass-through entity.